

Senate Resolution 515

By: Senator Reed of the 35th

**ADOPTED SENATE**

**A RESOLUTION**

1 Proposing an amendment to the Constitution so as to authorize the governing authority of any  
2 county or municipality, subject to referendum approval, to exempt from ad valorem taxation,  
3 in whole or in part, the assessed value of a homestead owned solely or jointly by a teacher,  
4 a firefighter, or a law enforcement officer; to provide for procedures, conditions, and  
5 limitations; to provide for the submission of this amendment for ratification or rejection; and  
6 for other purposes.

7 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

8 Article VII, Section II of the Constitution is amended by revising Paragraph III as follows:

9 "Paragraph III. *Exemptions which may be authorized locally.* (a)(1) The governing  
10 authority of any county or municipality, subject to the approval of a majority of the  
11 qualified electors of such political subdivision voting in a referendum thereon, may  
12 exempt from ad valorem taxation, including all such taxation levied for educational  
13 purposes and for state purposes, inventories of goods in the process of manufacture or  
14 production, and inventories of finished goods.  
15

16 (2) Exemptions granted pursuant to this subparagraph (a) may only be revoked by a  
17 referendum election called and conducted as provided by law. The call for such  
18 referendum shall not be issued within five years from the date such exemptions were first  
19 granted and, if the results of the election are in favor of the revocation of such  
20 exemptions, then such revocation shall be effective only at the end of a five-year period  
21 from the date of such referendum.

22 (3) The implementation, administration, and revocation of the exemptions authorized  
23 in this subparagraph (a) shall be provided for by law. Until otherwise provided by law,  
24 the grant of the exemption shall be subject to the same conditions, limitations, definitions,  
25 and procedures provided for the grant of such exemption in the Constitution of 1976 on  
26 June 30, 1983.

(b)(1) ~~Repeated~~ The governing authority of any county or municipality, subject to the approval of a majority of the qualified electors of such political subdivision voting in a referendum thereon, may exempt from ad valorem taxation, in whole or in part, including all such taxation levied for educational purposes and for state purposes, the assessed value of a homestead owned solely or jointly by a firefighter, a law enforcement officer, or a teacher employed by such political subdivision or by the school system contiguous with such political subdivision. The General Assembly shall by general law provide requirements for qualifying for such exemption.

(2) Exemptions granted pursuant to this subparagraph (b) may only be revoked by a referendum election called and conducted as provided by law. The call for such referendum shall not be issued within five years from the date such exemptions were first granted and, if the results of the election are in favor of the revocation of such exemptions, then such revocation shall be effective only at the end of a five-year period from the date of such referendum.

(3) Procedures for the implementation, administration, and revocation of the exemptions authorized in this subparagraph (b) shall be provided for by general law."

## SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution of Georgia be amended so as to authorize the governing authority of any county or municipality, subject to referendum approval, to exempt from ad valorem taxation, in whole or in part, the assessed value of a homestead owned solely or jointly by a teacher, a firefighter, or a law enforcement officer?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.